EXHIBIT 2

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IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 95: EXHIBIT 2 - VALUED DERIVATIVE CLAIMS - ADJOURNED OBJECTIONS

ASSERTED **MODIFIED FILED DEBTOR** NAME CLAIM# DATE **DEBTOR CLASS AMOUNT** CLASS **AMOUNT** 1 BREVAN HOWARD 14684 09/17/2009 **Lehman Brothers** Unsecured \$32,235,070.00* **Lehman Brothers** \$21,519,889.00 Unsecured MASTER FUND Holdings Inc. Holdings Inc. **LIMITED** C/O BREAVAN **HOWARD ASSET** MANAGEMENT LLP ATTN: ALEX **UNDERWOOD 55 BAKER STREET** LONDON, W1U 8EW **UNITED KINGDOM** 2 BREVAN HOWARD 14685 09/17/2009 **Lehman Brothers Special** Unsecured \$32,235,070.00* **Lehman Brothers Special** Unsecured \$21,519,889.00 MASTER FUND Financing Inc. Financing Inc. LIMITED C/O BREAVAN **HOWARD ASSET** MANAGEMENT LLP ATTN: ALEX **UNDERWOOD 55 BAKER STREET** LONDON, W1U 8EW **UNITED KINGDOM** 3 LINC-REDONDO 4651 **Lehman Brothers** \$101,441.00 05/29/2009 Unsecured Undetermined **Lehman Brothers** Unsecured BEACH SENIORS, INC. Derivative Products Inc. **Derivative Products Inc.** C/O PENELOPE PARMES, ESQ. **RUTAN & TUCKER, LLP 611 ANTON** BOULEVARD, FOURTEENTH FLOOR COSTA MESA, CA 92626

^{* -} Indicates claim contains unliquidated and/or undetermined amounts

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OMNIBUS OBJECTION 95: EXHIBIT 2 - VALUED DERIVATIVE CLAIMS - ADJOURNED OBJECTIONS

ASSERTED MODIFIED

				ASSERTED			MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
4	LOUIS DREYFUS ENERGY SERVICES L.P. ATTN: KEVIN CAPONE, EXECUTIVE VICE- PRESIDENT ATTN: JOHN TESORIERO 20 WESTPORT ROAD WILTON, CT 06897-0843	13824	09/16/2009	Lehman Brothers Commodity Services Inc.	Secured Unsecured Subtotal	\$6,735,392.81 \$0.00 \$6,735,392.81	Lehman Brothers Commodity Services Inc.	Unsecured	\$6,770,641.52
5	LOUIS DREYFUS ENERGY SERVICES L.P. ATTN: KEVIN CAPONE, EXECUTIVE VICE- PRESIDENT ATTN: JOHN TESORIERO 20 WESTPORT ROAD WILTON, CT 06897-0843	13825	09/16/2009	Lehman Brothers Holdings Inc.	Unsecured	\$6,735,392.81	Lehman Brothers Holdings Inc.	Unsecured	\$6,770,641.52
6	PARKCENTRAL GLOBAL HUB LIMITED ATTN: CHARLES THRESH, JAMES BENNETT, PETER LOGIE C/O KPMG ADVISORY LIMITED CROWN HOUSE 4 PAR-LA-VILLE ROAD HAMILTON, HM 08 BERMUDA	27584	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured ¹	\$48,937,726.00*	Lehman Brothers Holdings Inc.	Unsecured	\$5,998,296.80

¹ The counterparty originally asserted that this was a secured claim, however, the claim was reclassified to an unsecured claim by Order dated September 2, 2010.

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OMNIBUS OBJECTION 95: EXHIBIT 2 - VALUED DERIVATIVE CLAIMS - ADJOURNED OBJECTIONS

ASSERTED MODIFIED

			FILED						
	NAME	CLAIM #	DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
7	PARKCENTRAL GLOBAL HUB LIMITED LEH CRED NUM: 1000197052 C/O KPMG ADVISORY LIMITED ATTENTION: CHARLES THRESH CROWN HOUSE 4 PAR-LA-VILLE ROAD HAMILTON, HM 08 BERMUDA	66382	03/10/2010	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	\$32,657,000.00* \$16,280,726.00* \$48,937,726.00	Lehman Brothers Special Financing Inc.	Unsecured	\$5,998,296.80
8	SPCP GROUP LLC, AS AGENT FOR SILVER POINT CAPITAL FUND, LP AND SILVER POINT CAPITAL OFFSHORE FUND, LTD AS SUCCESSOR TO TIFFANY & CO. C/O SILVER POINT CAPITAL, LP ATTN: ADAM J. DEPANFILIS 660 STEAMBOAT ROAD GREENWICH, CT 06830	20292	09/21/2009	Lehman Brothers Special Financing Inc.	Secured	\$9,717,258.00	Lehman Brothers Special Financing Inc.	Unsecured	\$8,157,092.41

^{* -} Indicates claim contains unliquidated and/or undetermined amounts

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IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 95: EXHIBIT 2 - VALUED DERIVATIVE CLAIMS - ADJOURNED OBJECTIONS

ASSERTED **MODIFIED FILED NAME** CLAIM# **DATE DEBTOR CLASS AMOUNT DEBTOR CLASS AMOUNT** 9 SPCP GROUP LLC, AS 20319 09/21/2009 **Lehman Brothers** Secured \$9,717,258.00 **Lehman Brothers** Unsecured \$8,157,092.41 **AGENT FOR SILVER** Holdings Inc. **Holdings Inc.** POINT CAPITAL FUND, LP AND SILVER POINT CAPITAL OFFSHORE FUND, LTD AS SUCCESSOR TO TIFFANY & CO C/O SILVER POINT CAPITAL, LP ATTN: ADAM J. **DEPANFILIS** 660 STEAMBOAT **ROAD** GREENWICH, CT 06830 TOTAL TOTAL \$84,993,280.46 \$195,250,893.62

^{* -} Indicates claim contains unliquidated and/or undetermined amounts